

DECLARATION and POWER OF ATTORNEY

We, Kim Cascone, Daniel T. Petkevich, Gregory P. Scandalis, Timothy S. Stilson, Kord F. Taylor and Scott A. Van Duyne, declare: We are citizens of the United States of America, residing in Pacifica, San Jose, Mountain View, Mountain View, San Jose and Palo Alto, California, respectively. We believe we are the original, first and joint inventors of the invention entitled "APPARATUS AND METHODS FOR SYNTHESIS OF INTERNAL COMBUSTION ENGINE VEHICLE SOUNDS" described and claimed in the attached specification. We have reviewed and understand the contents of the specification, including the claims. We acknowledge a duty to disclose all information known to us to be material to the patentability as defined in 37 C.F.R. 1.56.

We hereby appoint Richard S. Koppel (Reg. No. 26,475) and Steven C. Patrick (Reg. No. 40,341), whose address is:

KOPPEL & JACOBS

555 St. Charles Drive, Suite 107

Thousand Oaks, California 91360

Telephone: (805) 373-0060

respectively our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, we subscribe our names to the foregoing specification, claims and declaration.

Date: _____, 2001

Kim Cascone

Post Office Address:

748 Edgemar Avenue
Pacifica, California 94044

0000072-040001

